

BOARD OF SUPERVISORS  
COUNTY OF YORK  
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in the Board Room, York Hall, Yorktown, Virginia, on the \_\_\_\_ day of \_\_\_\_\_, 2003:

---

Present

Vote

James S. Burgett, Chairman  
Thomas G. Shepperd, Jr., Vice Chairman  
Walter C. Zaremba  
Sheila S. Noll  
Donald E. Wiggins

---

On motion of \_\_\_\_\_, which carried \_\_\_\_\_, the following ordinance was adopted:

AN ORDINANCE TO ADD SECTION 21.7-7 TO THE YORK COUNTY CODE TO ALLOW FOR THE ABATEMENT OF REAL ESTATE TAX LEVIES ON BUILDINGS RAZED, DESTROYED, OR DAMAGED BY NATURAL OR ACCIDENTAL EVENTS AND THROUGH NO FAULT OF THE OWNER

WHEREAS, Section 58.1-3222 of the Code of Virginia allows that the governing body of any county or city may provide for the abatement of levies on buildings which are (i) razed, or (ii) destroyed or damaged by a fortuitous happenings beyond the control of the owner, and

WHEREAS, the York County Board of Supervisors has conducted a duly advertised public hearing concerning this ordinance, and

WHEREAS, the Board has carefully considered the public comments with respect to this issue; and

WHEREAS, the County of York desires to enact such an ordinance;

NOW, THEREFORE, BE IT ORDAINED by the York County Board of Supervisors this \_\_\_\_ day of \_\_\_\_\_, 2003, that York County Code Section 21.7 be, and it is hereby amended to read;

**Sec. 21-7.7. Abatement of levies on buildings razed, destroyed, or damaged by natural or accidental events.**

Buildings which are razed, destroyed, or damaged due to a natural or accidental event and through no fault of the owner shall receive an abatement for real estate tax levies computed according to the ratio which the portion of the year the building was fit for use, occupancy, or enjoyment bears to the entire year. No such abatement shall occur unless:

1. The destruction or damage to such building decreases its value by \$500 or more;
2. The destruction or damage to such building renders it unfit for use and occupancy for 30 or more days during the year; and
3. The owner of such building makes application for the abatement within six months of the date on which the building was razed, destroyed, or damaged.

**State law reference** – Code of Va., §58.1-3222.